

IN THE SPECIFICATION

Please replace the paragraph at page 4, lines 8-18, with the following rewritten paragraph:

A third semiconductor device manufacturing method of the invention includes the steps (a) to (i): the step (a) forms an insulating layer (2) on a semiconductor substrate (1); the step (b) forms, over said insulating layer, a first sacrificial layer (4) having a first opening (83); the step (c) forms a first electrode (51, 53c) on said sacrificial layer; the step (d) forms a second sacrificial ~~film~~ layer (11) all over the structure obtained in said step (c); the step (e) etches back at least said second sacrificial ~~film~~ layer; the step (f) covers the structure obtained in said step (e) with a photoresist (305) having a second opening (86) that opens inside said first opening; the step (g) etches said second sacrificial ~~film~~ layer using said photoresist as a mask; the step (h) forms a second electrode (90) in contact with said semiconductor substrate in an area opened in said step (g); and the step (i) removes said first sacrificial layer and said second sacrificial layer.

Please replace the paragraph at page 7, line 18 to page 8, line 8, with the following rewritten paragraph:

The insulating film 3 has an opening 31 that exposes a shield film 99, and a mass body 53 is provided in the opening 31. The mass body 53 has movable electrodes 53a, a rod 53b, and elastic portions 53c. The rod 53b has both its ends fixed on the substrate 100, and the other part of the rod 53b, excepting those ends, the movable electrodes 53a, and the elastic portions 53c are hanged at a distance from the insulating layer 2. Note that Fig. 1 only shows one end of the rod 53b. The movable electrodes 53a extend from the rod 53b between the two ends thereof ~~on~~ like teeth of a comb in the transverse direction in the figure. While the elastic portions 53c, too, are disposed between the two ends of the rod 53b and extend

from the rod 53b in the transverse direction in the figure, they return to the rod 53b, drawing hairpin bends. The elastic portions 53c are easily capable of elastic deformation in the longitudinal direction in the figure; therefore, when subjected to an external force, the rod 53b moves in the longitudinal direction in the figure, but when the external force disappears, it returns to the given position due to the resilience of the elastic portions 53c. Thus the elastic portions 53c move in the same way. Both ends of the rod 53b may be fixed on the substrate 100 outside the opening 31.